

AGN. NO. \_\_\_\_\_

MOTION BY SUPERVISOR DON KNABE

March 4, 2014

In compliance with Government Code Section 26909, the Miraleste Recreation and Parkway District ("District") contracts with a Certified Public Accountant to perform an annual audit of the District's accounts and records. However, pursuant to Government Code Section 26909(b)(1), a special district may, by unanimous request of the governing board of the special district, with unanimous approval of the Board of Supervisors, replace the annual audit with a biennial audit, covering a two year period, performed in accordance with professional standards as determined by the County Auditor-Controller.

The District's governing board has unanimously requested that the audit be biennial rather than annual, in order to conserve on administrative and accounting costs. The District has three paid employees and is governed by a five member board. Their most recent audit was \$4,500. The requirement that the District perform and pay for these

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MOTION

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YAROSLAVSKY \_\_\_\_\_

ANTONOVICH \_\_\_\_\_

KNABE \_\_\_\_\_

annual audits is unnecessarily eroding the District's resources that could otherwise be used to provide better maintenance of the intended special recreation and parkway district services.

**I, THEREFORE, MOVE** that the Board of Supervisors determine that the Miraleste Recreation and Parkway District's annual audit may be replaced with a biennial audit, covering a two year period, to be performed in accordance with professional standards, as determined by the County Auditor-Controller.

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